

Financial Statement – Balance Sheet

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/06/30	2021/12/31	2021/06/30
Balance Sheet			
Current assets			
Cash and cash equivalents	2,739,369	1,550,172	1,557,763
Current financial assets at amortised cost	270,000	400,000	100,000
Accounts receivable, net	1,185,540	1,127,566	979,524
Accounts receivable due from related parties, net	239,013	192,438	168,018
Other receivables	17,125	16,159	12,756
Other receivables due from related parties	12,325	11,850	15,052
Current tax assets	0	0	49,912
Current inventories	894,261	868,460	864,411
Prepayments	69,033	57,446	54,121
Other current assets	7,381	5,886	5,120
Total current assets	5,434,047	4,229,977	3,806,677
Non-current assets			
Non-current financial assets at fair value through other comprehensive income	17	17	17
Non-current financial assets at amortised cost	7,858	7,858	8,097
Property, plant and equipment	1,870,370	1,799,031	1,891,207
Right-of-use assets	248,689	253,681	259,724
Investment property, net	167,054	169,579	172,103
Intangible assets	52,689	53,245	53,911
Deferred tax assets	34,014	34,014	38,125
Other non-current assets	1,081	66,133	66,159
Total non-current assets	2,381,772	2,383,558	2,489,343
Total assets	7,815,819	6,613,535	6,296,020
Current liabilities			
Current borrowings	274,120	446,283	437,449
Current contract liabilities	83,407	38,395	102,580
Accounts payable	554,726	483,114	464,178
Accounts payable to related parties	2,254	1,616	2,597
Other payables	574,530	350,315	265,455
Other payables to related parties	229,801	38,181	81,260
Current tax liabilities	99,554	96,188	34,715
Current lease liabilities	9,804	9,894	9,796
Other current liabilities	55,688	66,869	12,999
Total current liabilities	1,883,884	1,530,855	1,411,029
Non-current liabilities			
Non-current contract liabilities	103,564	95,298	85,867
Bonds payable	480,721	0	253,986
Deferred tax liabilities	36,549	36,549	38,721
Non-current lease liabilities	247,676	251,452	256,423
Other non-current liabilities	88,112	89,302	88,575
Total non-current liabilities	956,622	472,601	723,572
Total liabilities	2,840,506	2,003,456	2,134,601
Equity attributable to owners of parent			
Share capital			
Ordinary share	2,880,155	2,843,767	2,805,381
Total Share Capital	2,880,155	2,843,767	2,805,381
Capital surplus			
Capital surplus, additional paid-in capital	1,557,251	1,300,515	1,120,392
Capital surplus, employee share options	0	0	0
Capital surplus, share options	23,127	2,260	12,342
Capital Surplus, restricted stock	670	670	670
Capital surplus, others	10,494	10,494	10,494
Total capital surplus	1,591,542	1,313,939	1,143,898
Retained earnings			
Legal reserve	101,319	63,445	63,445
Special reserve	910	0	0
Unappropriated retained earnings (accumulated deficit)	403,288	389,838	149,136
Total retained earnings	505,517	453,283	212,581
Other equity interest			
Exchange differences on translation of foreign financial statements	-1,901	-910	-441
Other equity, others	0	0	0
Total other equity interest	-1,901	-910	-441
Total equity attributable to owners of parent	4,975,313	4,610,079	4,161,419
Total equity	4,975,313	4,610,079	4,161,419
Total liabilities and equity	7,815,819	6,613,535	6,296,020

Number of share capital awaiting retirement	0	0	0
Equivalent issue shares of advance receipts for ordinary share	0	0	0
Number of shares in entity held by entity and by its subsidiaries	0	0	0

Financial Statement – Income Statement

Provided by: Episil-Precision Inc.

Financial year: Yearly

Unit: NT\$ thousand

Accounting Title	2022/2nd	2021/2nd	2022/01/01To2022/06/30	2021/01/01To2021/06/30
Income Statement				
Total operating revenue	1,533,692	1,234,882	3,006,262	2,349,501
Total operating costs	1,223,948	1,058,657	2,414,035	2,059,139
Gross profit (loss) from operations	309,744	176,225	592,227	290,362
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Operating expenses				
Selling expenses	15,809	11,928	31,085	23,648
Administrative expenses	46,614	34,165	87,988	66,931
Research and development expenses	8,587	16,766	20,092	29,515
Total operating expenses	71,010	62,859	139,165	120,094
Net operating income (loss)	238,734	113,366	453,062	170,268
Non-operating income and expenses				
Total interest income	2,322	1,125	3,900	2,058
Total other income	10,902	10,882	21,912	21,952
Other gains and losses, net	16,059	-6,591	20,514	-15,156
Finance costs, net	4,660	3,211	7,531	6,577
Total non-operating income and expenses	24,623	2,205	38,795	2,277
Profit (loss) from continuing operations before tax	263,357	115,571	491,857	172,545
Total tax expense (income)	52,671	23,114	98,371	34,509
Profit (loss) from continuing operations	210,686	92,457	393,486	138,036
Profit (loss)	210,686	92,457	393,486	138,036
Other comprehensive income				
Exchange differences on translation	-741	-223	-991	-889
Components of other comprehensive income that will be reclassified to profit or loss	-741	-223	-991	-889
Other comprehensive income, net	-741	-223	-991	-889
Total comprehensive income	209,945	92,234	392,495	137,147
Profit (loss), attributable to:				
Profit (loss), attributable to owners of parent	210,686	92,457	393,486	138,036
Comprehensive income, attributable to owners of parent	209,945	92,234	392,495	137,147
Basic earnings per share				
Basic earnings (loss) per share from continuing operations	0.74	0.33	1.38	0.49
Total basic earnings per share	0.74	0.33	1.38	0.49
Diluted earnings per share				
Diluted earnings (loss) per share from continuing operations	0.73	0.33	1.36	0.49
Total diluted earnings per share	0.73	0.33	1.36	0.49